

- ***AVOID THESE COMMON ERRORS TO HELP IRS PROCESS YOUR WAIVER PROMPTLY***

- • Please ensure that the form is legible (especially if prepared by hand).
- • Provide the Forms 1042-S from your custodian if withholding responsibility was not assumed by your firm.
- • If requesting a waiver based on the \$1,000,000 threshold do not make entries on both line 8 and line 9.

- ***WHAT'S CHANGED FOR 2009?***

- • If you have an entry on line 66 provide a copy of your Form 1042 for 2009 along with Forms 1042-S from your custodian.
- • References to reportable amounts have been replaced by the box number of the Form 1042-S (Box 2 Gross Income).
- • References to collective refunds have been replaced with the term Overwithholding.
- • The representation required by the QI Responsible Person regarding overall QI compliance have been made uniform for both waivers.
- When requesting Waiver 2 remember to provide a copy of your 2009 form 1042 and forms 1042-s filed by you as a QI.